

BURNEY WATER DISTRICT - Water Enterprise
Budgeted Statement of Revenues and Expenditures
For the Two Months Ending August 31, 2017

	Current Month Actual	Current Month Budget	Current Month Variance	Year to Date Actual	Year to Date Total Budget	Year to Date % Total Budget
Revenues						
RESIDENTIAL INCOME-W	\$ 46,357.90	\$ 36,025.75	\$ 10,332.15	\$ 95,444.87	\$ 432,309.00	22.08
GRANT MONEY-W	0.00	0.00	0.00	14,726.00	0.00	0.00
COMMERCIAL INCOME-W	28,888.66	28,658.33	230.33	60,650.11	343,900.00	17.64
MISCELLANEOUS INCOME - W	2.50	0.00	2.50	3.64	0.00	0.00
OTHER BILLED INCOME-W	0.00	83.33	(83.33)	0.00	1,000.00	0.00
SERVICE CHARGE INCOME-W	275.00	166.67	108.33	487.50	2,000.00	24.38
LATE FEE INCOME	920.00	1,083.33	(163.33)	1,920.00	13,000.00	14.77
INTEREST INCOME-W	0.00	83.33	(83.33)	0.00	1,000.00	0.00
Total Revenues, Gains, Support	76,444.06	66,100.74	10,343.32	173,232.12	793,209.00	21.84
Expenditures						
AUDIT-W	0.00	583.33	(583.33)	0.00	7,000.00	0.00
ADVERTISING-W	0.00	41.67	(41.67)	0.00	500.00	0.00
BANK FEES-W	68.95	75.00	(6.05)	171.48	900.00	19.05
DEPRECIATION EXPENSE-W	8,314.50	8,314.50	0.00	16,629.00	99,774.00	16.67
DUES, FEES & SUBSCRIPTIONS	0.00	1,125.00	(1,125.00)	1,946.30	13,500.00	14.42
ENGINEERING FEES-W	6,097.00	416.67	5,680.33	6,332.87	5,000.00	126.66
GAS, FUEL & OIL-W	316.08	375.00	(58.92)	704.38	4,500.00	15.65
HEALTH INSURANCE-W	3,848.38	3,916.67	(68.29)	7,696.76	47,000.00	16.38
INTEREST EXPENSE-W	183.64	0.00	183.64	371.39	0.00	0.00
LEGAL EXPENSE-W	0.00	833.33	(833.33)	0.00	10,000.00	0.00
LIABILITY INSURANCE-W	0.00	1,666.67	(1,666.67)	0.00	20,000.00	0.00
MEALS EXPENSE-W	12.21	41.67	(29.46)	18.48	500.00	3.70
OFFICE SUPPLIES-W	642.65	1,000.00	(357.35)	796.14	12,000.00	6.63
OFFICE EQUIP LEASE-W	152.29	350.00	(197.71)	304.58	4,200.00	7.25
OPERATING EXPENSE-W	383.72	2,500.00	(2,116.28)	1,220.47	30,000.00	4.07
OUTSIDE SERVICES - W	0.00	416.67	(416.67)	0.00	5,000.00	0.00
PERS RETIREMENT-W	2,579.72	3,333.33	(753.61)	4,609.60	40,000.00	11.52
PERMITS/LICENSES/FEES-W	0.00	591.67	(591.67)	0.00	7,100.00	0.00
PG&E PUMPING COSTS-W	22,080.57	13,750.00	8,330.57	42,887.99	165,000.00	25.99
PG&E OFFICE UTILITIES-W	252.82	291.67	(38.85)	503.72	3,500.00	14.39
PROFESSIONAL FEES-W	1,142.50	1,250.00	(107.50)	1,567.50	15,000.00	10.45
R&M INFRASTRUCTURE-W	1,230.44	2,500.00	(1,269.56)	1,909.56	30,000.00	6.37
RENTAL OF EQUIPMENT-W	110.00	83.33	26.67	137.29	1,000.00	13.73
REPAIRS/MAINT BLDG-W	185.00	416.67	(231.67)	569.67	5,000.00	11.39
REPAIRS/MAINT EQUIP-W	317.19	833.33	(516.14)	396.46	10,000.00	3.96
SEMINARS & EDUCATION-W	0.00	416.67	(416.67)	0.00	5,000.00	0.00
TOOLS-W	1,148.85	416.67	732.18	1,269.38	5,000.00	25.39
SOCIAL SECURITY TAXES-W	916.05	1,166.67	(250.62)	1,737.22	14,000.00	12.41
TELEPHONE-W	438.51	250.00	188.51	879.64	3,000.00	29.32
TESTING EXPENSE-W	430.80	250.00	180.80	656.80	3,000.00	21.89
TRAVEL EXPENSE-W	0.00	250.00	(250.00)	0.00	3,000.00	0.00
VEHICLE REPAIRS & MAINT-W	0.00	166.67	(166.67)	6.31	2,000.00	0.32

BURNEY WATER DISTRICT - Water Enterprise
 Budgeted Statement of Revenues and Expenditures
 For the Two Months Ending August 31, 2017

	Current Month Actual	Current Month Budget	Current Month Variance	Year to Date Actual	Year to Date Total Budget	Year to Date % Total Budget
WAGES & SALARIES PRODUCT	7,114.64	12,500.00	(5,385.36)	13,197.15	150,000.00	8.80
OVERTIME PAID-W	375.00	416.67	(41.67)	587.23	5,000.00	11.74
SICK PAY-W	63.07	500.00	(436.93)	276.36	6,000.00	4.61
VACATION PAY-W	946.35	583.33	363.02	1,675.39	7,000.00	23.93
STAND BY TIME PAID-W	390.00	500.00	(110.00)	802.50	6,000.00	13.38
WORKERS COMP-W	4,244.50	1,813.42	2,431.08	4,244.50	21,761.00	19.51
Salaries & Related Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	63,985.43	63,936.28	49.15	114,106.12	767,235.00	14.87
Revenues Exceedin Expenditures	\$ 12,458.63	\$ 2,164.46	\$ 10,294.17	\$ 59,126.00	\$ 25,974.00	227.64

BURNEY WATER DISTRICT - Sewer Enterprise
Budgeted Statement of Revenues and Expenditures
For the Two Months Ending August 31, 2017

	Current Month Actual	Current Month Budget	Current Month Variance	Year to Date Actual	Year to Date Total Budget	Year to Date % Total Budget
Revenues						
RESIDENTIAL INCOME-S	\$ 44,403.16	\$ 45,766.67	\$(1,363.51)	\$ 89,298.28	\$ 549,200.00	16.26
GRANT MONEY-S	0.00	16,666.67	(16,666.67)	14,726.00	200,000.00	7.36
COMMERCIAL INCOME-S	11,125.22	11,441.67	(316.45)	21,969.72	137,300.00	16.00
MISCELLANEOUS INCOME - S	2.50	0.00	2.50	2.50	0.00	0.00
OTHER BILLED INCOME-S	0.00	8.33	(8.33)	0.00	100.00	0.00
SERVICE CHARGE INCOME-S	275.00	233.33	41.67	487.50	2,800.00	17.41
INTEREST INCOME-S	0.00	125.00	(125.00)	0.00	1,500.00	0.00
Total Revenues, Gains, Support	55,805.88	74,241.67	(18,435.79)	126,484.00	890,900.00	14.20
Expenditures						
AUDIT-S	0.00	478.33	(478.33)	0.00	5,740.00	0.00
ADVERTISING-S	122.00	41.67	80.33	122.00	500.00	24.40
BANK FEES-S	68.95	83.33	(14.38)	171.48	1,000.00	17.15
CHEMICALS-S	(240.00)	583.33	(823.33)	597.96	7,000.00	8.54
DEPRECIATION EXPENSE-S	7,520.25	7,520.25	0.00	15,040.50	90,243.00	16.67
DUES, FEES & SUBSCRIPTIONS	0.00	833.33	(833.33)	1,946.30	10,000.00	19.46
ENGINEERING FEES-S	47,196.76	16,666.67	30,530.09	64,875.14	200,000.00	32.44
GAS, FUEL & OIL-S	316.09	416.67	(100.58)	717.59	5,000.00	14.35
HEALTH INSURANCE-S	3,848.38	3,916.67	(68.29)	7,696.76	47,000.00	16.38
INTEREST EXPENSE-S	183.64	0.00	183.64	371.38	0.00	0.00
LAB SUPPLIES-S	0.00	83.33	(83.33)	0.00	1,000.00	0.00
LEGAL EXPENSE-S	0.00	833.33	(833.33)	0.00	10,000.00	0.00
LIABILITY INSURANCE-S	0.00	1,266.67	(1,266.67)	0.00	15,200.00	0.00
MEALS EXPENSE-S	12.21	41.67	(29.46)	18.48	500.00	3.70
OFFICE SUPPLIES-S	642.69	1,000.00	(357.31)	796.19	12,000.00	6.63
OFFICE EQUIP LEASE-S	152.30	116.67	35.63	304.60	1,400.00	21.76
OPERATING EXPENSE-S	645.63	1,500.00	(854.37)	2,010.60	18,000.00	11.17
OUTSIDE SERVICES - S	0.00	416.67	(416.67)	0.00	5,000.00	0.00
PERS RETIREMENT-S	2,579.73	3,333.33	(753.60)	4,609.61	40,000.00	11.52
PERMITS/LICENSES/FEES-S	0.00	1,500.00	(1,500.00)	0.00	18,000.00	0.00
PG&E PUMPING COSTS-S	9,925.00	10,000.00	(75.00)	18,518.71	120,000.00	15.43
PG&E OFFICE UTILITIES-S	252.82	291.67	(38.85)	503.72	3,500.00	14.39
PROFESSIONAL FEES-S	1,142.50	1,666.67	(524.17)	1,567.50	20,000.00	7.84
R&M INFRASTRUCTURE-S	945.51	1,666.67	(721.16)	1,258.69	20,000.00	6.29
RENTAL OF EQUIPMENT-S	0.00	833.33	(833.33)	0.00	10,000.00	0.00
REPAIRS/MAINT BLDG-S	378.87	0.00	378.87	878.20	0.00	0.00
REPAIRS/MAINT EQUIP-S	317.20	666.67	(349.47)	349.11	8,000.00	4.36
SEMINARS & EDUCATION-S	0.00	416.67	(416.67)	0.00	5,000.00	0.00
SLUDGE DISPOSAL-S	0.00	4,166.67	(4,166.67)	0.00	50,000.00	0.00
TOOLS-S	1,092.88	333.33	759.55	1,459.02	4,000.00	36.48
SOCIAL SECURITY TAXES-S	880.92	1,166.67	(285.75)	1,769.80	14,000.00	12.64
TELEPHONE-S	438.52	416.67	21.85	879.66	5,000.00	17.59
TESTING EXPENSE-S	0.00	250.00	(250.00)	302.80	3,000.00	10.09

BURNEY WATER DISTRICT - Sewer Enterprise
 Budgeted Statement of Revenues and Expenditures
 For the Two Months Ending August 31, 2017

	Current Month Actual	Current Month Budget	Current Month Variance	Year to Date Actual	Year to Date Total Budget	Year to Date % Total Budget
VEHICLE REPAIRS & MAINT-S	0.00	166.67	(166.67)	6.32	2,000.00	0.32
WAGES & SALARIES PRODUCT	8,820.17	10,916.67	(2,096.50)	17,957.24	131,000.00	13.71
OVERTIME PAID-S	1,295.62	1,333.33	(37.71)	2,423.84	16,000.00	15.15
SICK PAY-S	63.06	500.00	(436.94)	276.35	6,000.00	4.61
VACATION PAY-S	946.35	583.33	363.02	1,675.39	7,000.00	23.93
STAND BY TIME PAID-S	390.00	500.00	(110.00)	802.50	6,000.00	13.38
WORKERS COMP-S	3,205.03	1,399.17	1,805.86	3,205.03	16,790.00	19.09
Salaries & Related Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	93,143.08	77,906.11	15,236.97	153,112.47	934,873.00	16.38
Revenues Exceedin Expenditures	\$ (37,337.20)	\$ (3,664.44)	\$ (33,672.76)	\$ (26,628.47)	\$ (43,973.00)	60.56

BURNEY WATER DISTRICT - Pool Enterprise
Budgeted Statement of Revenues and Expenditures
For the Two Months Ending August 31, 2017

	Current Month Actual	Current Month Budget	Current Month Variance	Year to Date Actual	Year to Date Total Budget	Year to Date % Total Budget
Revenues						
RESIDENTIAL INCOME-P	\$ 8,261.65	\$ 8,280.00	(18.35)	\$ 16,502.74	\$ 99,360.00	16.61
COMMERCIAL INCOME-P	1,068.00	1,083.33	(15.33)	2,137.94	13,000.00	16.45
SWIMMING LESSONS	640.00	750.00	(110.00)	5,100.00	9,000.00	56.67
MOMMY & ME	0.00	25.00	(25.00)	210.00	300.00	70.00
LITTLE SWIMMERS	20.00	0.00	20.00	44.00	0.00	0.00
NIGHT SWIM	106.00	50.00	56.00	860.00	600.00	143.33
GATE FEES-P	652.00	166.67	485.33	1,875.00	2,000.00	93.75
POOL PASS PURCHASES	0.00	100.00	(100.00)	560.00	1,200.00	46.67
LIFE GUARD LESSONS	0.00	41.67	(41.67)	0.00	500.00	0.00
VENDING INCOME-P	0.00	41.67	(41.67)	0.00	500.00	0.00
REPLACEMENT PASSES-P	15.00	0.00	15.00	35.00	0.00	0.00
AQUATIC PASS	90.00	358.33	(268.33)	810.00	4,300.00	18.84
POOL RENTAL FEES	1,510.75	500.00	1,010.75	2,435.75	6,000.00	40.60
INTEREST INCOME-P	0.00	33.33	(33.33)	0.00	400.00	0.00
Total Revenues, Gains, Support	12,363.40	11,430.00	933.40	30,570.43	137,160.00	22.29
Expenditures						
AUDIT-P	0.00	105.00	(105.00)	0.00	1,260.00	0.00
ADVERTISING-P	0.00	25.00	(25.00)	0.00	300.00	0.00
CHEMICALS-P	0.00	250.00	(250.00)	807.71	3,000.00	26.92
DEPRECIATION EXPENSE-P	2,815.42	2,815.42	0.00	5,630.84	33,785.00	16.67
DUES, FEES & SUBSCRIPTIONS	0.00	41.67	(41.67)	0.00	500.00	0.00
LAB SUPPLIES-P	0.00	8.33	(8.33)	0.00	100.00	0.00
LIABILITY INSURANCE-P	0.00	250.00	(250.00)	0.00	3,000.00	0.00
OFFICE SUPPLIES-P	0.00	41.67	(41.67)	0.00	500.00	0.00
OPERATING EXPENSE-P	0.00	250.00	(250.00)	215.51	3,000.00	7.18
PERMITS/LICENSES/FEES-P	0.00	41.67	(41.67)	0.00	500.00	0.00
PG&E POOL UTILITIES	3,300.86	1,333.33	1,967.53	6,972.76	16,000.00	43.58
R&M INFRASTRUCTURE-P	491.79	41.67	450.12	5,814.32	500.00	1,162.86
RENTAL OF EQUIPMENT-P	0.00	41.67	(41.67)	0.00	500.00	0.00
REPAIRS/MAINT BLDG-P	50.00	0.00	50.00	100.00	0.00	0.00
SEMINARS & EDUCATION-P	0.00	83.33	(83.33)	0.00	1,000.00	0.00
TOOLS-P	378.99	16.67	362.32	449.20	200.00	224.60
SOCIAL SECURITY TAXES-P	827.90	375.00	452.90	2,018.29	4,500.00	44.85
TRAVEL EXPENSE-P	0.00	20.83	(20.83)	0.00	250.00	0.00
WAGES & SALARIES PRODUCT	13,816.69	4,890.83	8,925.86	31,254.48	58,690.00	53.25
OVERTIME PAID-P	90.95	166.67	(75.72)	1,297.87	2,000.00	64.89
SICK PAY-P	0.00	41.66	(41.66)	0.00	500.00	0.00
WORKERS COMP-P	1,212.71	497.92	714.79	1,212.71	5,975.00	20.30
Salaries & Related Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	22,985.31	11,338.34	11,646.97	55,773.69	136,060.00	40.99

BURNEY WATER DISTRICT - Pool Enterprise
 Budgeted Statement of Revenues and Expenditures
 For the Two Months Ending August 31, 2017

	Current Month Actual	Current Month Budget	Current Month Variance	Year to Date Actual	Year to Date Total Budget	Year to Date % Total Budget
Revenues Exceedin Expenditures	\$ (10,621.91)	\$ 91.66	\$ (10,713.57)	\$ (25,203.26)	\$ 1,100.00	(2,291.21)